

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Zbignew Kawa
DOCKET NO.: 04-28572.001-R-1
PARCEL NO.: 20-20-419-017-0000

The parties of record before the Property Tax Appeal Board are Zbignew Kawa, the appellant, by attorney Michael Griffin of Chicago, and the Cook County Board of Review.

The subject property consists of a 79-year-old, two-story, single-family dwelling of masonry construction containing 2,572 square feet of living area and located in Lake View Township, Cook County. Features of the home include two full bathrooms, a full-finished basement and a one-car attached garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming that the subject's market value is not accurately reflected in its assessment. The appellant's evidence disclosed that the subject was purchased in an arm's length transaction on December 20, 2000, which falls within the previous triennial, for a price of \$38,600. In support, the appellant provided a copy of the subject's settlement statement. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$10,186. The subject's improvement assessment is \$8,986 or \$3.49 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of masonry construction located within two blocks of the subject. The improvements range in size from 2,400 to 2,822 square feet of living area and range in age from 78 to 93

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

| | | |
|--------|----|--------|
| LAND: | \$ | 1,200 |
| IMPR.: | \$ | 8,986 |
| TOTAL: | \$ | 10,186 |

Subject only to the State multiplier as applicable.

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years. The comparables contain two or three full bathrooms, a finished or unfinished basement and a two-car detached garage. The improvement assessments range from \$3.52 to \$3.67 per square foot of living area. In addition, the board of review's evidence disclosed that the subject property sold in December 2000 for a price of \$38,600. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c)) Having considered the evidence, the Board finds the appellant has not satisfied this burden and a reduction is not warranted.

The appellant argued that the subject's market value is not accurately reflected in its assessment. The Property Tax Appeal Board finds the sale of the subject property in December 2000 to be outdated and not a reliable indicator of market value. The subject's sale occurred in December 2000 which is three years prior to the January 1, 2004 assessment date at issue and within the previous triennial period. Therefore, the Board finds the appellant did not provide sufficient evidence to support an assessment change. In addition, the board of review submitted three equity comparables which support the subject's current assessment.

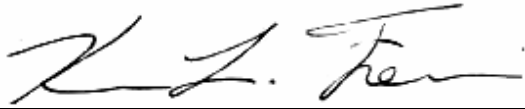
As a final point, the appellant's evidence suggested that the subject was possibly entitled to the rollover provision. However, the Board finds that the subject is not owner-occupied and consequently, does not qualify for the rollover provision.

Considering all of the evidence, the Property Tax Appeal Board finds that the appellant has failed to demonstrate by a preponderance of the evidence that the subject property is overvalued. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the

session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.